

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA)	Criminal No. 21cr10046
)	
v.)	Violations:
)	
ROOSEVELT FERNANDEZ,)	<u>Count One:</u> Wire Fraud
)	(18 U.S.C. § 1343)
)	
Defendant)	<u>Count Two:</u> Aggravated Identity Theft
)	(18 U.S.C. § 1028A)
)	
)	<u>Forfeiture Allegation:</u>
)	(18 U.S.C. § 981(a)(1)(C) and
)	28 U.S.C. § 2461)

INDICTMENT

At all times relevant to this Indictment:

General Allegations

1. Defendant Roosevelt Fernandez (“FERNANDEZ”) was an individual residing in Salem, Massachusetts.
2. In or about 2018, FERNANDEZ obtained an Employment Identification Number (“EIN”) in the name of his business, Soluciones Multi Service (“SMS”). FERNANDEZ used this EIN to establish a business checking account for SMS at Santander Bank.

Scheme to Defraud

3. From in or about 2018 through in or about December 2020, FERNANDEZ engaged in a scheme to defraud the United States Internal Revenue Service (“IRS”) and the Commonwealth of Massachusetts, Department of Revenue (“DOR”) by filing fraudulent personal tax returns in the names of real people.

4. In furtherance of this scheme, FERNANDEZ obtained identity information regarding various individuals (the “taxpayers”) and prepared fraudulent personal tax returns in their names but without their permission.

5. On the fraudulent tax returns, FERNANDEZ falsely indicated that the taxpayers were entitled to large refunds, attached fraudulent W-2s that provided false employment information regarding the taxpayers, and listed his home address in Salem, Massachusetts as the taxpayers’ address.

6. FERNANDEZ filed the fraudulent tax returns electronically from Massachusetts. Each of the federal tax returns, Forms 1040, was then transmitted electronically to an IRS processing center outside of Massachusetts.

7. As a result of the fraudulent returns, FERNANDEZ received IRS and DOR refund checks in the names of the taxpayers. FERNANDEZ received the refund checks via mail at his home address.

8. Upon receipt of the fraudulent refund checks, FERNANDEZ deposited them into an SMS bank account that he controlled.

9. As a result of filing of one fraudulent tax return, FERNANDEZ also received a Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) stimulus check in the name of a taxpayer and deposited this check into the SMS bank account.

10. FERNANDEZ withdrew and used the proceeds of the IRS and DOR checks written in the names of the taxpayers for his own personal benefit.

COUNT ONE
Wire Fraud
(18 U.S.C. § 1343)

The Grand Jury charges:

11. The Grand Jury re-alleges and incorporates by reference paragraphs 1-10 of this Indictment.

12. On or about February 6, 2020, in the District of Massachusetts, and elsewhere, the defendant,

ROOSEVELT FERNANDEZ,

having devised and intending to devise a scheme and artifice to defraud, and for obtaining money and property by means of materially false and fraudulent pretenses, representations, and promises, did transmit and cause to be transmitted by means of wire communications in interstate and foreign commerce, writings, signs, signals, pictures, and sounds for the purpose of executing the scheme to defraud, that is, he electronically filed a 2019 Form 1040, U.S. Individual Income Tax Return from Massachusetts in the name of a person whose initials are X.G.

All in violation of Title 18, United State Code, Section 1343.

COUNT TWO
Aggravated Identity Theft
(18 U.S.C. § 1028A)

The Grand Jury further charges:

13. The Grand Jury re-alleges and incorporates by reference paragraphs 1-10 of this Indictment.

14. On or about February 6, 2020, in the District of Massachusetts, and elsewhere, the defendant,

ROOSEVELT FERNANDEZ,

did knowingly transfer, possess, and use, without lawful authority, a means of identification of another person during and in relation to a felony violation enumerated in 18 U.S.C. § 1028A(c), that is, wire fraud, in violation of 18 U.S.C. § 1343, as charged in Count One.

All in violation of Title 18, United States Code, Section 1028A(a)(1).

FORFEITURE ALLEGATION
(18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c))

1. Upon conviction of the offense in violation of Title 18, United States Code, Section 1343, set forth in Count One, the defendant,

ROOSEVELT FERNANDEZ,

shall forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c), any property, real or personal, which constitutes or is derived from proceeds traceable to the offenses.

2. If any of the property described in Paragraph 1, above, as being forfeitable pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c), as a result of any act or omission of the defendant --


- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third party;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be divided without difficulty;

it is the intention of the United States, pursuant to Title 28, United States Code, Section 2461(c), incorporating Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of the defendant up to the value of the property described in Paragraph 1 above.

All pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c).

A TRUE BILL


FOREPERSON


WILLIAM F. ABELY
ASSISTANT UNITED STATES ATTORNEY
DISTRICT OF MASSACHUSETTS

District of Massachusetts: FEBRUARY __ 4, 2021
Returned into the District Court by the Grand Jurors and filed.


HON. MARIANNE B. BOWLER
United States Magistrate Judge


/s/ Harold Putnam 2/4/2021; 2:38 p.m.
DEPUTY CLERK